## **2021 SPECIAL SESSION I**

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## **SENATE BILL NO. 1411**

Offered January 13, 2021 Prefiled January 13, 2021

2 3 4 5 A BILL to amend and reenact § 3.2-1905 of the Code of Virginia, relating to the excise tax on peanuts.

Patron-Lucas

Referred to Committee on Agriculture, Conservation and Natural Resources

9 Be it enacted by the General Assembly of Virginia:

1. That § 3.2-1905 of the Code of Virginia is amended and reenacted as follows: 10

§ 3.2-1905. Levy of excise tax. 11

Beginning July 1, 2010, and ending July 1, 2021 2026, an excise tax shall be levied at a rate of 12 \$0.30 \$0.25 per 100 pounds on all peanuts grown in and sold in the Commonwealth for processing. 13 Peanuts shall not be subject to the tax after the tax has been paid once. 14